

## SCHEDULES

### SCHEDULE 36

#### VAT: PLACE OF SUPPLY OF SERVICES ETC

##### PART 4

###### TRANSITIONAL PROVISIONS

- 19 (1) This paragraph applies where—
- (a) amendments made by this Schedule provide for a supply of services to be treated as made in the United Kingdom,
  - (b) the supply would not have fallen to be so treated apart from the amendments, and
  - (c) the services are treated under the law of a member State other than the United Kingdom as supplied in that member State before the commencement date.
- (2) The supply is not to be treated as made in the United Kingdom.
- (3) “The commencement date” means the date specified by this Schedule as that on or after which a supply must be made if it is to be treated as made in the United Kingdom by virtue of the amendments.